

111TH CONGRESS
1ST SESSION

S. 274

To amend the Internal Revenue Code of 1986 to provide an incentive to hire unemployed veterans.

IN THE SENATE OF THE UNITED STATES

JANUARY 16, 2009

Mr. BAUCUS introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide an incentive to hire unemployed veterans.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Veterans Jobs Oppor-
5 tunity Act of 2009”.

6 **SEC. 2. INCENTIVE TO HIRE UNEMPLOYED VETERANS.**

7 (a) IN GENERAL.—Subsection (d) of section 51 of the
8 Internal Revenue Code of 1986 is amended by adding at
9 the end the following new paragraph:

1 “(14) CREDIT ALLOWED FOR UNEMPLOYED
2 VETERANS HIRED IN 2009 OR 2010.—

3 “(A) IN GENERAL.—Any unemployed vet-
4 eran who begins work for the employer during
5 2009 or 2010 shall be treated as a member of
6 a target group for purposes of this subpart.

7 “(B) UNEMPLOYED VETERAN.—For pur-
8 poses of this paragraph, the term ‘unemployed
9 veteran’ means any veteran (as defined in para-
10 graph (3)(B), determined without regard to
11 clause (ii) thereof) who is certified by the des-
12 ignated local agency as—

13 “(i) having been discharged or re-
14 leased from active duty in the Armed
15 Forces during 2008, 2009, or 2010, and

16 “(ii) being in receipt of unemployment
17 compensation under State or Federal law
18 for not less than 4 weeks during the 1-year
19 period ending on the hiring date.”.

20 (b) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to individuals who begin work for
22 the employer after December 31, 2008.

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